G. R. S. 58]

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Previous references.

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(S. R.)

Serial Nos. /

Later references.

(14)

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. /

(Incomplete)

Majo ~~Part~~ B for Septr. 1869

SUBJECT.

Certain observations on the General Stamp Act of 1869

Inclosed

W D 1351—GPB—20,000—13-12-15

1869 No 115

From The Deputy Accountant General
To The Secretary to the Chief Commissioner
Dated 22 Aug 69
Despatched
Received 23 Aug 69
Enclosures No. 1
General No. 1717

Submits for the Chief Commissioner's consideration certain observations on the General Stamp Act of 1869

Asp Comm 31/8

I concur in the necessity of substituting "the Territories of the Rajah of Mysore" for "British India" where those words occur in the act. Also in that of including Mysore bills of exchange from payment in British India, & vice versâ, as in the case under the present act.

Surely the Dr and Cr of any note & others "sold" & stamps for the Province. I concur in the remarks in Para 6,

I propose making a "Mysore Bank Debit" at the principal Local Treasuries

I concur in Para 8, 9

The Indents &c may be forwarded by Post, but in each instance accompanied by a letter intimating the above remarks

The Canara translation of the Act to which one, I presume has made under order of the Madras Govt, need be returned, & will be printed

B 26/9/69

9-14

Section
File No. 5 of 69
Serial No.

No 1717

Mysore Chief Commissioner's Office
Audit and Account Department
Bangalore 22nd September 1869.

From

The Deputy Accountant-General of Mysore

To

The Secretary to the Chief Commissioner
of Mysore

Sir,

With reference to the General Stamp Act of 1869, I have the honor to submit the following observations for the consideration of the Chief Commissioner, premising that the Act will be introduced into Mysore as in other parts of India from the 1st of January 1870.

2. I would first suggest that wherever the words "British India" occur in the Act, they should be held to mean "the territories of His Highness the Maha Rajah of Mysore".

3. Secondly, that as ruled in the Notification of the Government of India, Financial department No 1028 dated 26th June 1865, the Governor General in Council may be moved to declare, under Section 16 of the Act, that Bills of Exchange which may be drawn in Mysore on and after 1st January 1870, and on account of which the full rate of Stamp duty may have been paid in Mysore, shall be exempted from the

further

further payment of Stamp Duty on being negotiated in British Territory, and that Bills drawn in British Territory on and after the above mentioned date, shall in like manner be exempted from further payment of Stamp Duty on being negotiated in Mysore"

4. Thirdly - that under Section 5 clause 6 of the Act, the Deputy Accountant General in Mysore for the time being may be the "Superintendent of Stamps in Mysore".

5. The Chief Commissioner is aware that the duties of Superintendent of Stamps, namely, the keeping of a stock of o applying them to District Treasuries, procuring the impressment of written documents with the proper Stamp, and preparing Stamp Returns have hitherto been performed under the superintendence of the Deputy Accountant Genera but it seems desirable that to obviate any legal objection to his proceedings, more particularly in the impressment of Stamps on unexecuted written documents, the duties should be definitely allotted to that or some other Offic

6. I may here remark, that pursuant to order of the Government of India No. 798 dated 15th February 1855, the impressed Stamps used in Mysore since 186

on

on the introduction of Act X of 1862, are those of the Madras embossed pattern with the Queen's head and the value in English ~~Canarese~~ and Tamil. They are impressed at the Madras Mint on paper supplied by this Office, having the water mark "Mysore Government" and are counterstamped at Bangalore before issue, with the words "Mysore Commissioner's Office". The bi-coloured Stamps more recently introduced in the Madras Presidency have not been adopted in Mysore, and as the people have become familiar with the embossed Stamp, and it is important that Mysore Stamps should be readily distinguishable from those of the surrounding British Territory, no change in this respect is ~~ever~~ of the Counterstamp "Mysore Commissioner's Office", which has become obsolete since Mysore has become a Chief Commissionership, I would suggest a fresh die with the legend "Mysore Stamp Department." I would therefore suggest,

7. Fourthly, that the impressed Stamps to be used in Mysore under the Act shall be an embossed Stamp, with an impression of the Queen's head and of the value in English, Canarese & Tamil, and a Counterstamp with the words "Mysore Stamp Department" in the same Languages.

8. Fifthly - that the Adhesive Stamp Labels

to be used in Mysore under the Act shall bear the words "Mysore", with the value in English, Canarese and Persian.

9. The adhesive Stamp Labels now in use in Mysore are of the above description. They were manufactured at Madras under the Superintendence of the Mint Master of Madras on whom this Office indents for supplies as they are required from time to time

10 I submit a summary of the rules I would propose for the sale of Stamps and for regulating the Appointment, duties, remuneration and Supervision of Mysore, based chiefly on Sections 36 to 49 of Act X of 1862 and paragraphs 74 to 84 of the Madras Manual. Under the provisions of Section 48 of the new Act, such rules require the approval of the Government of India and publication in the Local Gazette.

11. I have only to add that a Canarese translation of the new Act is required under Section 51, and it would be desirable that besides the usual publication in the local Gazette, a plentiful supply of copies should be printed and sold to the public at cost price in all the Talooks.

I have the honor to be,
Sir
Your most Obedient Servant

/Draft/

6

Rules for Regulating the Sale of Stamps in Mysore.

Vide Section 36 of Act X of 1862 /Amplified/

Stamps of the value of Rupees 100 and upwards will be sold at the public treasuries only, under the superintendence of the Officers in charge of District treasuries, and of the Amildars in charge of Taluk Treasuries respectively.

2. Stamps of smaller values than Rupees 100/ will be sold through Vendors, who may be remunerated under the orders of the Chief Commissioner either on fixed or not exceeding the rate of 5 per cent on the value of the Stamps sold by them.

3. Stamp Vendors will be appointed under Licenses granted by the Deputy Superintendent of the District, and will be required to furnish adequate security to be approved by him. The License may be for any time, and may at any time be revoked by the Deputy Superintendent.

4. Vendors appointed in Taluks will be supplied with Stamps by and be under the immediate supervision of the Taluk Amildars, whose duty it will be to see that the Amount of Stamps for sale in the possession

of the Vendor shall in no case exceed the Amount of Security furnished by him, that he renders the Accounts prescribed and observes the rules hereby laid down for his guidance. - Vendors at the 1st & 2nd Quarters Stations of Districts will be supplied with Stamps required and be similarly under the supervision of the Officers in charge of District Treasuries.

5 Every Vendor of Stamps shall, at all times have his license, stuck up in a conspicuous situation in the place where he sells the Stamps, on pain of a fine not exceeding fifty rupees. He shall also be required to provide himself with a Vernacular copy of the General Stamp Act of 1869 and of Act 26 of 1867 relating to new Act of Stamps in force for the time being, as well as a copy of these rules. (Section 37 of Act X of 1862 modified)

6 Every Vendor of Stamps shall write on the back of every Stamp paper which he sells, Adhesive Stamp Labels excepted, the date of sale, the name of the person to whom the Stamp is issued, and his own ordinary signature, on pain of a fine not exceeding one hundred rupees. (Section 38 modified)

7 Any Vendor who shall knowingly write a false name or date on the back of any Stamp which he is required to endorse under the last preceding para, shall be punished by a fine not exceeding five hundred rupees, or imprisonment with or without (Section 39) verbatim

hard labour not exceeding three months, or both.

/Section 40 modified/

8 Every Vendor of Stamps shall, without delay, deliver any Stamp which he has in his possession for sale, on demand by any person tendering the value in the Government Currency on pain of a fine not exceeding one hundred rupees.

/Section 41 modified/

9 Any Vendor who demands or accepts for any Stamp any consideration other than the value thereof, in Government Currency shall be liable to a fine not exceeding one hundred rupees.

/Section 42 modified/

10 Any Vendor who demands or accepts for any Stamp any consideration exceeding the value of such Stamp, shall be punished by imprisonment

riod not exceedi

six months, or by a fine not exceeding ten times the value so demanded or accepted provided that the Amount of fine shall in no case exceed Rupees 500/ or by both fine and imprisonment so limited and it shall be in the discretion of the Court or Officer passing the sentence to direct the value of the excess to be refunded out of such fine to any person from whom such excessive consideration may have been accepte

/Section 44 modified/

11 If any Vendor refuse or omit to render any Account required from him, or to permit the Deputy Superintendent of the District, the Amildar of the Taluk, or any Officer duly authorized to inspect his

Accounts or to examine the Stock of Stamps in his possession, it shall be lawful for such Officer to proceed against such Vendor for the recovery of the value of the Stamps standing against him in the Government Books, or for the recovery of the balance of money standing against the Vendor in the said books, in the same manner as Collectors of Land Revenue are authorized by law to proceed against persons owing Revenue or Rent to Government.

12 Any Vendor who, upon the determination, Revocation, or Resignation of his License, does not, within a reasonable time as shall have been prescribed by the Deputy Superintendent of the District make to receive the same, an account of the Stamps entrusted to him for sale on the part of Government, together with any such Stamps remaining or which ought to be remaining in his hands, and any balance of Cash which may be due from him to Government in respect of such Stamps, shall be liable to a fine not exceeding five hundred Rupees; provided always that no Vendor shall, by the payment of such fine, be exempt from any punishment provided by law for any embezzlement of which he shall have been guilty, or from such proceeding as by the last preceding Section, the

/Section 45/ verbatim

Deputy

Deputy Superintendent of the District is empowered to adopt for the recovery of the value of any Stamps, or balance of Cash remaining in the hands of or standing against such Vendor.

13 Upon the death of any Vendor the person in possession of such Vendors effects shall, upon demand being made by the Deputy Superintendent of the District, the Amildar of the Taluk or any Officer duly authorized, make over within a reasonable time to such Officer as aforesaid, any Stamps which the deceased Vendor shall have received for sale on the part of Government and shall not have sold up to the time by such deceased Vendor in respect to such Stamps, of which Stamps Accounts such person as aforesaid may have the possession or be able to obtain the possession, on pain of a fine not exceeding five hundred rupees.

/Section 46 Verbatim/

14 The Deputy Superintendent of the District may call upon the surety of a Vendor of Stamps, to make good the value of the balance of Stamps standing against such Vendor in the Government Books or the balance of money standing against such Vendor in such books, and on his failure to do so, may proceed against such surety for the recovery of the value of the balance of Stamps or for the recovery of the balance of money as aforesaid in the same manner

/Section 47 Verbatim/

as Collectors of Land Revenue are authorized by Law to proceed against the surety of a person owing Revenue or rent to Government.

15 No person not being a licensed or other Vendor of Stamps duly appointed, shall sell any Stamp unless it has been in an authorized manner obtained for use and not for sale, under pain of a fine not exceeding one hundred rupees; provided that nothing in the Section shall be held to apply to any adhesive Stamp label. /section 48 modified/

16 Stamp Vendors shall establish their Shops and keep their Stamps and Official Accounts in such places only as the Deputy Superintendent of the District or the C his orders may determine, and all such Established places of vend shall be kept open for the sale of Stamps during the usual hours of business observed in the locality. vide Madras Stamp Manual paras 74/5 /modified/

17 Every Stamp Vendor shall keep Stock Accounts one for Stamp paper and another for Stamp labels in which he shall daily enter all stamp paper and labels respectively received by him for sale from time to time. On the last day of each month he shall deduct those sold, and strike the balance and carry it on to the following months Account. do para 76 /abridged/

18 Every Stamp Vendor shall keep a Day Book of his sales of Stamped papers, showing the date of sale, the name of the party to whom sold

sold the number and description of the paper sold, and
para 77. the value received. The entries shall be made as
each sale is effected, and shall be totalled at the close
of each day and initialled by the Vendor. A similar
book shall be kept separately for Stamp Labels. These
sale books need not be forwarded to the District or
Taluk Treasury unless specially called for, but shall
be open at all times to inspection by any authorized
Officer and shall not be destroyed without the Deputy
Superintendent's permission

para 78 19 Every Stamp Vendor shall also keep an Abstract
of the daily sales, so that the total may be made up
at the end of each month without difficulty.

para 79 20 Stamps or other Labels sold by them to the local treasury
of the District or Taluk once a week or at such other
periods as the Deputy Superintendent may determine.
Each remittance shall be accompanied by a Memorandum
showing only its amount and the date of despatch. The
Treasury Officer receiving the remittance shall pass his
receipt to the Vendor.

para 80. 21 On or before the third day of each month every
Stamp Vendor shall forward to the local Treasury
an Abstract of his Stock and sale Book shewing his
receipts, sales, balances, and remittances. The Treasury
Receipts mentioned in the preceding Rule shall accompany

the

the abstract.

22 Every Stamp Vendor shall on or before the para 81
third of each month or oftener if necessary, indent
on the local Treasury for such Stamps as may be
necessary to bring his stock up to the standard fixed
by the Deputy Superintendent.

23 The Stamps when furnished to the Stamp para 82
Vendor will be accompanied by the original indent
with entries in the column provided for the purpose,
specifying their number &c and the Stamp Vendor
immediately on receipt examine them carefully, and
compare them with the invoice. If the Stamps are

he will immediately report the fact to the local
Treasury Officer, giving their number &c. If any
Stamps are injured so as to be unfit for issue, he will
return them with the indent to the local Treasury
Officer and omit them from his Stock Account.

24 The Accounts, books, Stock, Cash, and balance para 83.
of every Stamp Vendor shall be examined once a
Quarter by the Amildar of the Taluk, or other person
specially authorized by the Deputy Superintendent
to examine them periodically. It shall, however, be
competent to the Deputy Superintendent to have them

examined

examined at any time by any Officer authorized by him to do so.

para 84. 25 The examining Officer shall report the result of his examination and shall particularly state whether the Accounts and books ordered are duly kept up.

26. The forms for the several Accounts to be kept by Stamp Vendors will be those now in use or which may hereafter be prescribed by the Deputy Accountant General. ~~with the Chief Inspector's sanction~~

Dated in office
1882.